

## **REG-35-100 SCOPE AND APPLICATION**

100.01 These regulations govern the practice and procedure before the Nebraska Department of Revenue arising from and as required by the following statutes, otherwise known as Chapter 9 and constitute a separate practice and procedure system from that governing other revenue laws administered by the Nebraska Department of Revenue. These regulations govern practice and procedure under the following statutes:

100.01A The Nebraska Bingo Act (Chapter 9, article 2),

100.01B The Nebraska Pickle Card Lottery Act (Chapter 9, article 3),

100.01C The Nebraska Lottery and Raffle Act (Chapter 9, article 4),

100.01D The Nebraska Small Lottery and Raffle Act (Chapter 9, article 5), and

100.01E The Nebraska County and City Lottery Act (Chapter 9, article 6).

(Sections 9-418, 9-512, 9-612, 77-369, and 84-909, R.R.S. 1943. Sections 9-1,101, 9-226, and 9-322, R.S.Supp., 1988. January 3, 1990.)